

Audit Plan 8/29/2008

Audit Priorities:

Accounting Controls in City Departments

- After council approves the financial control procedures developed by the Dept. of Finance, will do spot checks to ensure procedures have been implemented.
- Will focus on large cash collection points.
- Develop routine procedures to review cash being deposited into city's account.

City Loan Program

- Review controls in place to account for loan proceeds since new loan software has been implemented.
- Ensure all accounting records are in balance (loan software, manual records and city's general ledger).
- Review procedures to monitor deferred loan balances and loans in default.
- Review policies/procedures for making adjustments to loan balances.

Controls over Seized Property at the Police Department

- Review procedures to account for seized cash since new software has been implemented.

Municipal Court

- Review collection procedures at the Municipal Court.
- Ensure cash/check composition of receipt slips agrees to amounts deposited to ensure monies are being deposited intact.

Service Center and Vehicle Usage

- Review operations of the service center and cost benefit.
- Review vehicle usage.

Parks Department Procedures

- Review use of fuel credit cards and controls over fuel purchases.

Hotel/Motel Tax

- Review books and records of the hotels and motels to ensure the amounts paid are accurate.

Routine reviews:

- Review monthly bank reconciliations for city bank accounts.
- Review select expenditures/purchasing card transactions.